

The House Committee on Ways and Means offers the following substitute to HB 993:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to taxation of the furnishing for value of rooms, lodgings, or accommodations, so as to authorize certain counties and municipalities to levy such taxes at the rate of 7 percent; to provide for procedures, conditions, and limitations; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-13-51 of the Official Code of Georgia Annotated, relating to taxation of the furnishing for value of rooms, lodgings, or accommodations, is amended by adding a new subsection to read as follows:

"(b.1) As an alternative to the provisions of subsection (b) of this Code section, any county (within the territorial limits of the special district located within the county) and any municipality which is levying a tax under this Code section at the rate of 6 percent under paragraph (3.4) or (4) of subsection (a) of this Code section shall be authorized to levy a tax under this Code section at the rate of 7 percent in the manner provided in this subsection. Both the county and municipality shall adopt a resolution which shall specify that an amount equal to the total amount of taxes collected under such levy at a rate of 6 percent shall continue to be expended as it was expended pursuant to either paragraph (3.4) or (4) of subsection (a) of this Code section, as applicable, and such resolution shall specify the manner of expenditure of funds for an amount equal to the total amount of taxes collected under such levy that exceeds the amount that would be collected at the rate of 6 percent for any tourism, convention, or trade show purposes, tourism product development purposes, or any combination thereof. Each resolution shall be required to be ratified by a local Act of the General Assembly. Only when both such local Acts have become law, the governing authority of the county and municipality shall be authorized to levy an excise tax pursuant to this subsection at the rate of 7 percent of the charge for the furnishing for

27 value to the public of any room or rooms, lodgings, or accommodations furnished by any
28 person or legal entity licensed by, or required to pay business or occupation taxes to, the
29 municipality for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,
30 campground, or any other place in which rooms, lodgings, or accommodations are
31 regularly or periodically furnished for value."

32 **SECTION 2.**

33 This Act shall become effective upon its approval by the Governor or upon its becoming law
34 without such approval.

35 **SECTION 3.**

36 All laws and parts of laws in conflict with this Act are repealed.